

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

JUAN REYES and
CATHERINE REYES,

Defendants.

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x

No. 1:21-cv-05578

Dist. Judge Margo K. Brodie

Mag. Judge Peggy Kuo

JUDGMENT

Plaintiff United States of America, having moved for summary judgment against Defendants Juan Reyes and Catherine Reyes on all counts contained in the United States' Complaint in this case,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED:

(1) that Plaintiff United States of America is entitled to judgment against Defendant Juan Reyes in the amount of \$518,170.30 (which is comprised of the FBAR penalty of \$420,051.00, late-payment penalty of \$84,102.26, and interest of \$14,017.04), plus statutory additions, including interest accruing pursuant to 31 U.S.C. § 3717(a)(1), from and after February 21, 2023, until the date of entry of this judgment, and interest accruing pursuant to 28 U.S.C. § 1961(a) from and after the date of entry of this judgment until this judgment is fully paid, plus late-payment penalties accruing pursuant to 31 U.S.C. § 3717(e)(2) from and after February 21, 2023, until this judgment is fully paid, for the unpaid FBAR penalties (31 U.S.C. § 5321(a)(5)(C)(i)) assessed against Juan Reyes for the years 2010, 2011, and 2012; and,

(2) that the Plaintiff United States of America is entitled to an additional and separate judgment against Defendant Catherine Reyes in the amount of \$518,170.30 (which is comprised

of the FBAR penalty of \$420,051.00, late-payment penalty of \$84,102.26, and interest of \$14,017.04), plus statutory additions, including interest accruing pursuant to 31 U.S.C. § 3717(a)(1), from and after February 21, 2023, until the date of entry of this judgment, and interest accruing pursuant to 28 U.S.C. § 1961(a) from and after the date of entry of this judgment until this judgment is fully paid, plus late-payment penalties accruing pursuant to 31 U.S.C. § 3717(e)(2) from and after February 21, 2023, until this judgment is fully paid, for the unpaid FBAR penalties (31 U.S.C. § 5321(a)(5)(C)(i)) assessed against Catherine Reyes for the years 2010, 2011, and 2012.

JUDGMENT TO THE PLAINTIFF AS STATED HEREIN.

Dated: _____

United States District Judge

SUBMITTED BY:

DAVID A. HUBBERT
Deputy Assistant Attorney General
U.S. Department of Justice, Tax Division

/s/ Philip L. Bednar

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